

AVAILABLE.” If the notice of availability is provided by electronic mail, the foregoing statement must be on the subject line of the electronic mail.

(2) *Undeliverable electronic address.* If an electronic notice of availability is returned as undeliverable, and the correct electronic address cannot be obtained from the furnisher’s records or from the cardholder/payor, then the furnisher must furnish the notice by mail within 30 days after the electronic notice is returned.

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PART 301—PROCEDURE AND ADMINISTRATION

Par. 3. The authority citation for part 301 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805. * * *

Par. 4. Section 301.6724–1 is amended by revising paragraph (e)(1)(vi)(H) to read as follows:

§301.6724–1 Reasonable cause.

* * * * *

(e) * * *

(1) * * *

(vi) * * *

(H) In the case of information returns required to be filed, and information returns required to be furnished, after December 31, 2005, the filer—

(I) Satisfies the solicitation requirement of paragraph (e)(1)(i) of this section with respect to a payment made through a QPCA if the filer relies in good faith on the QPCA to solicit, record, validate, and furnish the payee’s TIN;

(2) Satisfies the solicitation requirement of paragraph (e)(1)(ii) of this section with respect to a payment made through a QPCA if the filer relies in good faith on the QPCA to solicit, record, validate, and furnish the payee’s TIN and does not receive notification that the payee is not a participating payee more than 30 days before the last day of the annual solicitation period; and

(3) Satisfies the solicitation requirement of paragraph (e)(1)(iii) of this section with respect to a payment made through a QPCA if, on or before December 31 of the year immediately succeeding the year in which the payment is made, the filer undertakes a solicitation of the payee’s TIN or receives from the QPCA a TIN

that the filer believes in good faith to be the payee’s correct TIN.

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Kevin M. Brown,
*Deputy Commissioner for
Services and Enforcement.*

(Filed by the Office of the Federal Register on July 12, 2007, 8:45 a.m., and published in the issue of the Federal Register for July 13, 2007, 72 F.R. 38534)

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2007–69

The names of organizations that no longer qualify as organizations described in section 170(c)(2) of the Internal Revenue Code of 1986 are listed below.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on August 13, 2007, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor.

This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

The Brewer Family Foundation
Orem, UT
Keystone Grants, Inc.
Mesa, AZ
Jeffrey and Lisa Bowen Charitable
Supporting Organization
Greenville, DE
55 Whipple Street Housing
Development Fund Corporation
Brooklyn, NY
The Champions Association, Inc.
Pittsburgh, PA
The Horstone Foundation
Sandy, UT

Suspension of Tax-Exempt Status of an Organization Identified With Terrorism

Announcement 2007–70

I. Purpose

This announcement is a public notice of the suspension under section 501(p) of the Internal Revenue Code of the federal tax exemption of a certain organization that has been designated as supporting or engaging in terrorist activity or supporting terrorism. Contributions made to an organization during the period that the organization’s tax-exempt status is suspended are not deductible for federal tax purposes.

II. Background

The federal government has designated a number of organizations as supporting or engaging in terrorist activity or supporting terrorism under the Immigration and Nationality Act, the International Emergency Economic Powers Act, and the United Nations Participation Act of 1945. Federal law prohibits most contributions to organizations that have been so designated.

Section 501(p) of the Code was enacted as part of the Military Family Tax Relief Act of 2003 (P.L. 108–121), effective November 11, 2003. Section 501(p)(1) suspends the exemption from tax under section 501(a) of any organization described in section 501(p)(2). An organization is described in section 501(p)(2)

if the organization is designated or otherwise individually identified (1) under certain provisions of the Immigration and Nationality Act as a terrorist organization or foreign terrorist organization; (2) in or pursuant to an Executive Order which is related to terrorism and issued under the authority of the International Emergency Economic Powers Act or section 5 of the United Nations Participation Act of 1945 for the purpose of imposing on such organization an economic or other sanction; or (3) in or pursuant to an Executive Order issued under the authority of any federal law, if the organization is designated or otherwise individually identified in or pursuant to the Executive Order as supporting or engaging in terrorist activity (as defined in the Immigration and Nationality Act) or supporting terrorism (as defined in the Foreign Relations Authorization Act) and the Executive Order refers to section 501(p)(2).

Under section 501(p)(3) of the Code, suspension of an organization's tax exemption begins on the date of the first publication of a designation or identification with respect to the organization, as described above, or the date on which section 501(p) was enacted, whichever is later. This suspension continues until all designations and identifications of the organization are rescinded under the law or Executive Order under which such designation or identification was made.

Under section 501(p)(4) of the Code, no deduction is allowed under any provision of the Internal Revenue Code for any contribution to an organization during any period in which the organization's tax exemption is suspended under section 501(p). Thus, for example, no charitable contribution deduction is allowed under section 170 (relating to the income tax), section 545(b)(2) (relating to undistributed personal holding company income), section 556(b)(2) (relating to undistributed foreign personal holding company income), section 642(c) (relating to charitable set asides), section 2055 (relating to the estate tax), section 2106(a)(2) (relating to the estate tax for nonresident aliens) and section 2522 (relating to the gift tax) for contributions made to the organization during the suspension period.

On July 24, 2007, the organization listed below was designated under Executive Order 13224, entitled "Blocking

Property and Prohibiting Transactions With Persons Who Commit, Threaten To Commit, or Support Terrorism."

III. Notice of Suspension and Non-deductibility of Contributions

The organization whose tax exemption has been suspended under section 501(p) and the effective date of such suspension are listed below. Contributions made to this organization during the period of suspension are not deductible for federal tax purposes.

Goodwill Charitable Organization Inc
f/k/a Al-Shahid Social Association
f/k/a Educational Development
Association
Dearborn, MI
Effective date: 7-24-07

IV. Federal Tax Filings

An organization whose exempt status has been suspended under section 501(p) does not file Form 990 and is required to file the appropriate Federal income tax returns for the taxable periods beginning on the date of the suspension. The organization must continue to file all other appropriate federal tax returns, including employment tax returns, and may also have to file federal unemployment tax returns.

V. Contact Information

For additional information regarding the designation or identification of an organization described in section 501(p)(2), contact the Compliance Division at the Office of Foreign Assets Control of the U.S. Treasury Department at 202-622-2490. Additional information is also available for download from the Office's Internet Home Page at www.treas.gov/offices/eotffc/ofac/index.html

For additional information regarding the suspension of the federal tax exemption of an organization under section 501(p), contact Robert Fontenrose at (202) 283-9484 at the Internal Revenue Service.

Mortality Tables for Determining Present Value; Correction

Announcement 2007-71

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to notice of proposed rulemaking (REG-143601-06, 2007-24 I.R.B. 1398) that was published in the Federal Register on Tuesday, May 29, 2007 (72 FR 29456) providing mortality tables to be used in determining present value or making any computation for purposes of applying certain pension funding requirements.

FOR FURTHER INFORMATION CONTACT: Bruce Perlin, Lauson C. Green, or Linda S. F. Marshall at (202) 622-6090.

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking (REG-143601-06) that is the subject of these corrections is under sections 412, 430, and 431 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-143601-06) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-143601-06) that was the subject of FR. Doc. 07-2631 is corrected as follows:

1. On page 29457, column 3, in the preamble, line 4 of footnote number 2, the language "XLVII (1995), p. 819. The RP-2000 Mortality Table" is corrected to read "XLVII (1995), p. 819. The RP-2000 Mortality Tables".

2. On page 29460, column 3, in the preamble, second full paragraph of the column, line 7 from the bottom of the paragraph, the language "improvement factor